

108TH CONGRESS
1ST SESSION

H. R. 235

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 8, 2003

Mr. JONES of North Carolina (for himself, Mr. DELAY, Mr. BLUNT, Mr. HAYES, Mr. SMITH of New Jersey, Mr. SOUDER, Mr. HALL, Mr. DEMINT, Mr. GUTKNECHT, Mr. KENNEDY of Minnesota, Mr. WELDON of Florida, Mr. PENCE, Ms. HART, and Mr. PITTS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Houses of Worship
5 Free Speech Restoration Act”.

1 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
 2 **RELIGIOUS FREE EXERCISE AND FREE**
 3 **SPEECH ACTIVITIES, ETC.**

4 Section 501 of the Internal Revenue Code of 1986
 5 is amended by redesignating subsection (p) as subsection
 6 (q) and by inserting after subsection (o) the following new
 7 subsection:

8 “(p) An organization described in section
 9 508(c)(1)(A) (relating to churches) shall not fail to be
 10 treated as organized and operated exclusively for a reli-
 11 gious purpose, or to have participated in, or intervened
 12 in any political campaign on behalf of (or in opposition
 13 to) any candidate for public office, for purposes of sub-
 14 section (c)(3), or section 170(c)(2) (relating to charitable
 15 contributions), because of the content, preparation, or
 16 presentation of any homily, sermon, teaching, dialectic, or
 17 other presentation made during religious services or gath-
 18 erings.”.

19 **SEC. 3. CAMPAIGN FINANCE LAWS UNAFFECTED.**

20 Nothing in section 2 permits any disbursements for
 21 electioneering communications, or political expenditures,
 22 prohibited in the Federal Election Campaign Act of 1971.

23 **SEC. 4. EFFECTIVE DATE.**

24 The amendments made herein shall be effective as of
 25 the date of enactment of this Act.